



September 12, 2012

**Little Traverse Conservancy**  
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Hon. Jack Brandenburg  
Chair, Senate Finance Committee  
P.O. Box 30036  
Lansing MI 48909-7536

Dear Senator Brandenburg and Committee Members:

On behalf of the Little Traverse Conservancy, I would like to thank you for considering Senate Bill 805, sponsored by Senator Green and co-sponsors, and to urge you to send it to the full Senate for approval.

The purpose of this legislation is to allow Michigan citizens to make the same sort of conservation easement gift in their will as they can make during their lifetime. Specifically, it would extend the provisions of P.A. 446 of 2006 to eliminate the "pop up tax" for property restricted by a conservation easement in a will. Though it was not intentional, the current law only applies to a gift of easements made during the donor's lifetime. By adding the "will" provision, SB 805 simply allows a Michigan citizen to obtain the same tax advantage by giving the easement upon their death as it would during their lifetime. This legislation makes no other changes in the substance of property tax treatment of conservation lands.

As a friendly amendment, we would recommend that you consider adding the words "or trust" after "will," because many estate plans use trusts to carry out a person's wishes. By stating "will or trust," the law would be inclusive.

We appreciate your consideration of this bill and urge you and your fellow committee members to endorse it to the Senate for passage. The law which this amends, PA 446 of 2006, received broad bipartisan support in the legislature and this bill simply includes wills (and, we hope, trusts) in the exact same manner.

Should you have questions or require any further information, please do not hesitate to contact us.

Sincerely,

Thomas C. Bailey,  
Executive Director